

EXHIBIT “B”

**CHAPTER 7 TRUSTEE STATUTORY COMMISSION
CALCULATION UNDER BANKRUPTCY CODE
SECTION 326**

Akorn Operating Company LLC

Bankruptcy No. 23-10255 (KBO)

Chapter 7 Trustee Statutory Commission Calculation Under Bankruptcy Code Section 326

Total Chapter 7 Trustee Disbursements to

Parties in Interest

\$

267,014,502

	Range			Statutory Commission
25%	-	\$ 5,000		\$ 1,250
10%	\$ 5,000	\$ 50,000		\$ 4,500
5%	\$ 50,000	\$ 1,000,000		\$ 47,500
3%	\$ 1,000,000	Excess		\$ 7,980,435
Total Statutory Commission				\$ 8,033,685